

**ASSEMBLY BILL**

**No. 117**

**Introduced by Assembly Members Niello and Ma  
(Coauthor: Assembly Member Hayashi)**

January 14, 2009

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An act to amend Section 5028 of the Business and Professions Code, relating to accountants.

LEGISLATIVE COUNSEL'S DIGEST

AB 117, as introduced, Niello. Accountants.

Existing law provides for the licensure and regulation of accountants by the California Board of Accountancy in the Department of Consumer Affairs. Existing law authorizes the board to make exceptions from continuing education requirements for licensees not engaged in public practice, or for reasons of health, military service, or other good cause, as specified.

This bill would require a licensee subject to that exemption, when using the CPA designation on correspondence, business cards, name plates, or name plaques, to also specify that he or she is inactive. The bill would impose continuing education requirements for a failure to make that specification.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 5028 of the Business and Professions
- 2 Code is amended to read:

1     5028. The board may, in accordance with the intent of this  
2 article, make exceptions from continuing education requirements  
3 for licensees not engaged in public practice, or for reasons of  
4 health, military service, or other good cause; provided, however,  
5 that—*if* such licensee, *when using the CPA designation on*  
6 *correspondence, business cards, name plates, or name plaques,*  
7 *places the term “inactive” immediately after that designation. If*  
8 *the licensee* returns to the practice of public accounting *or uses*  
9 *the CPA designation without the term “inactive,”* he or she shall  
10 meet such continuing education requirements as the board may  
11 determine.

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